

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF SIOUX CITY, IOWA DUE: December 1, 2016		16209701100000 CITY OF SIOUX CITY 405 6TH STREET SIOUX CITY, IA 51102	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	35,871,995		35,871,995	35,926,224
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	35,871,995		35,871,995	35,926,224
Delinquent property taxes	530,634		530,634	
TIF revenues	12,831,950		12,831,950	13,455,841
Other city taxes	26,056,681	0	26,056,681	26,923,079
Licenses and permits	845,956	104,125	950,081	4,080,694
Use of money and property	6,283,531	2,784,487	9,068,018	13,805,195
Intergovernmental	27,967,402	1,916,405	29,883,807	75,450,423
Charges for fees and service	6,439,756	64,793,237	71,232,993	87,226,354
Special assessments	94,180	0	94,180	1,274,021
Miscellaneous	6,667,453	1,627,979	8,295,432	26,533,356
Other financing sources	82,670,122	3,515,995	86,186,117	101,013,086
Total revenues and other sources	206,259,660	74,742,228	281,001,888	385,688,273
Expenditures and Other Financing Uses				
Public safety	36,667,604	0	36,667,604	41,328,223
Public works	14,881,606	0	14,881,606	21,666,185
Health and social services	0	0	0	
Culture and recreation	16,446,088	0	16,446,088	22,286,079
Community and economic development	9,574,078	0	9,574,078	20,485,729
General government	3,162,941	0	3,162,941	16,885,142
Debt service	22,286,981	0	22,286,981	34,383,066
Capital projects	22,495,434	0	22,495,434	166,953,725
Total governmental activities expenditures	125,514,732	0	125,514,732	323,988,149
Business type activities	0	69,932,067	69,932,067	166,064,995
Total ALL expenditures	125,514,732	69,932,067	195,446,799	490,053,144
Other financing uses, including transfers out	58,843,057	417,000	59,260,057	62,880,476
Total ALL expenditures/And other financing uses	184,357,789	70,349,067	254,706,856	552,933,620
Excess revenues and other sources over (Under) Expenditures/And other financing uses	21,901,871	4,393,161	26,295,032	-167,245,347
Beginning fund balance July 1, 2015	83,653,422	153,109,046	236,762,468	310,294,257
Ending fund balance June 30, 2016	105,555,293	157,502,207	263,057,500	143,048,910

Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>1,199,726</u> held in agency funds which were not budgeted and are not available for city operations.	
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Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 131,715,000	Other long-term debt	\$ 131,970,363
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 196,822,505

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk	Date Published/Posted	Mark (x) one	
	11/14/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number
Lisa L. McCardle		712	279-6230
Signature of Mayor or other City official (Name and Title)		Date signed	
PLEASE PUBLISH THIS PAGE ONLY			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	21,006,090	6,673,832		8,192,073			35,871,995			35,871,995	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	21,006,090	6,673,832		8,192,073	0		35,871,995		T01	35,871,995	4
5	Delinquent property taxes	299,670	108,069		122,895			530,634		T01	530,634	5
6	Total property tax	21,305,760	6,781,901		8,314,968	0	0	36,402,629			36,402,629	6
7	TIF revenues			12,831,950				12,831,950		T01	12,831,950	7
8	Other city taxes											
9	Utility tax replacement excise taxes	1,152,462	358,948		380,559			1,891,969		T15	1,891,969	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,014,909						5,014,909		T15	5,014,909	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax	2,106,528						2,106,528		C30	2,106,528	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax	2,470,431						2,470,431		T19	2,470,431	13
15	Other local option taxes		14,572,844					14,572,844		T09	14,572,844	14
16	TOTAL OTHER CITY TAXES	10,744,330	14,931,792	0	380,559	0	0	26,056,681	0		26,056,681	15
17	Section B - LICENSES AND PERMITS	845,956						845,956	104,125	T29	950,081	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	523,777	352,535		17,213	5,236		898,761	402,974	U20	1,301,735	18
20	Rents and royalties	536,618	1,480,909		6,380	46,691		2,070,598	1,712,458	U40	3,783,056	19
21	Other miscellaneous use of money and property	131,615	2,834,819			347,738		3,314,172	669,055	U20	3,983,227	20
22	TOTAL USE OF MONEY AND PROPERTY	1,192,010	4,668,263	0	23,593	399,665	0	6,283,531	2,784,487		9,068,018	21
23												22
24	Section D - INTERGOVERNMENTAL											23
25												24
26	Federal grants and reimbursements											25
27	Federal grants	253,588	1,531,830			2,664,267		4,449,685	1,720,557	B89	6,170,242	26
28	Community development block grants		1,210,766					1,210,766		B50	1,210,766	27
29	Housing and urban development		6,544,991					6,544,991		B50	6,544,991	28
30	Public assistance grants							0		B79	0	29
31	Payment in lieu of taxes							0		B30	0	30
32								0			0	31
33	Total Federal grants and reimbursements	253,588	9,287,587	0	0	2,664,267	0	12,205,442	1,720,557		13,925,999	32
34												33
35												34
36												35
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												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		10,137,346					10,137,346		C46	10,137,346	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	484,078	58,882			206,561		749,521		C89	749,521	49		
50	Iowa Department of Transportation		433,851			1,131,902		1,565,753	195,848	C89	1,761,601	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority		61,928			132,923		194,851		C89	194,851	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	1,099,182	363,849		943,398			2,406,429		C89	2,406,429	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	1,583,260	11,055,856	0	943,398	1,471,386	0	15,053,900	195,848		15,249,748	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service							0		D89	0	64		
65	Township contributions	418,122	89,538			200,400		708,060		D89	708,060	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	418,122	89,538	0	0	200,400	0	708,060	0		708,060	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,254,970	20,432,981	0	943,398	4,336,053	0	27,967,402	1,916,405		29,883,807	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	14,097,133	A91	14,097,133	73		
74	Sewer							0	18,860,050	A80	18,860,050	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0	1,185,288	A60	1,185,288	77		
78	Airport							0	458,410	A01	458,410	78		
79	Landfill/garbage							0	4,643,920	A81	4,643,920	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit		1,336,632					1,336,632		A94	1,336,632	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water		1,359,536					1,359,536		A80	1,359,536	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	74,407						74,407		A89	74,407	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	379,734						379,734		A89	379,734	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	92,287					21,228	113,515		A03	113,515	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	552,444	629,075					1,181,519		A61	1,181,519	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0	25,548,436		25,548,436	102		
103	Engineering charges and miscellaneous	1,994,413						1,994,413			1,994,413	103		
104	TOTAL CHARGES FOR SERVICE	3,093,285	3,325,243	0	0	0	21,228	6,439,756	64,793,237		71,232,993	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS	74,319	5,680		14,181			94,180		U01	94,180	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	264,262			50,000	189,598		503,860		U99	503,860	108		
109	Deposits and sales/fuel tax refunds	19,552	33,073					52,625		U99	52,625	109		
110	Sale of property and merchandise	6,352	350		70	1,370,950		1,377,722		U11	1,377,722	110		
111	Fines	3,328,549						3,328,549	371,272	U30	3,699,821	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Reimbursements	137,325	197,573					334,898			334,898	114		
115	Refunds	55,980	97,464					153,444			153,444	115		
116	Miscellaneous Revenue	74,318	796,480		45,557			916,355	1,256,707		2,173,062	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	3,886,338	1,124,940	0	95,627	1,560,548	0	6,667,453	1,627,979		8,295,432	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	43,396,968	51,270,800	12,831,950	9,772,326	6,296,266	21,228	123,589,538	71,226,233		194,815,771	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales					4,362,585		4,362,585	72,105	NR	4,434,690	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				10,732,174	21,927,117		32,659,291		NR	32,659,291	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	14,220,911	3,811,510		4,599,594	10,184,281		32,816,296	3,443,890		36,260,186	127		
128	Internal TIF loans and transfers in				12,831,950			12,831,950			12,831,950	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	14,220,911	3,811,510	0	28,163,718	36,473,983	0	82,670,122	3,515,995		86,186,117	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	57,617,879	55,082,310	12,831,950	37,936,044	42,770,249	21,228	206,259,660	74,742,228		281,001,888	132		
133												133		
134	Beginning fund balance July 1, 2015	9,237,979	15,105,376		7,171,219	50,975,997	1,162,851	83,653,422	153,109,046		236,762,468	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	66,855,858	70,187,686	12,831,950	45,107,263	93,746,246	1,184,079	289,913,082	227,851,274		517,764,356	136		
137												137		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	18,126,404	597,837					18,724,241		E62	18,724,241	2		
3	Purchase of land and equipment	7,253						7,253		G62	7,253	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	6,900						6,900		E89	6,900	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	15,042,776	542,945					15,585,721		E24	15,585,721	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	1,399,578	14,950					1,414,528		E66	1,414,528	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation	305,647	1,944					307,591		E66	307,591	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	621,370						621,370		E32	621,370	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	35,509,928	1,157,676		0	0	0	36,667,604			36,667,604	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SIOUX CITY							<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		4,548,453					4,548,453		E44	4,548,453	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		999,898					999,898		E44	999,898	48				
49	Traffic control safety — Current operation		676,328					676,328		E44	676,328	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		1,450,699					1,450,699		E44	1,450,699	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation	1,225,397						1,225,397		E44	1,225,397	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation		1,487,198					1,487,198		E81	1,487,198	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	5,066	4,474,865					4,479,931		E89	4,479,931	65				
66	Purchase of land and equipment	13,702						13,702		G89	13,702	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	1,244,165	13,637,441		0	0	0	14,881,606			14,881,606	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CITY		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,731,352	12,259					2,743,611		E52	2,743,611	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	898,782	5,616					904,398		E61	904,398	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,245,622	101,597					2,347,219		E61	2,347,219	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,654,644	23,956					1,678,600		E61	1,678,600	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	464,035	5,741					469,776		E03	469,776	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	932,781	7,369,703					8,302,484		E61	8,302,484	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	8,927,216	7,518,872		0	0	0	16,446,088			16,446,088	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		170,750					170,750		E89	170,750	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	3,460	8,311,820					8,315,280		E50	8,315,280	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	548,320	1,666					549,986		E29	549,986	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	287,709	250,353					538,062		E89	538,062	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	839,489	8,734,589	0	0	0	0	9,574,078			9,574,078	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CITY		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	311,008	1,404					312,412		E29	312,412	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	98,375	4,178					102,553		E23	102,553	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	137,754	1,023					138,777		E25	138,777	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	382,168	16,072					398,240		E31	398,240	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	2,201,974	8,985					2,210,959		E89	2,210,959	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	3,131,279	31,662	0	0	0	0	3,162,941			3,162,941	176
177	Section G — DEBT SERVICE				22,286,981			22,286,981			22,286,981	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	22,286,981	0	0	22,286,981			22,286,981	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						22,402,543		22,402,543			22,402,543	184
185	Community Development		92,891					92,891			92,891	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	92,891			0	22,402,543	0			22,495,434	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	92,891	0	0	22,402,543	0	22,495,434			22,495,434	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	49,652,077	31,173,131	0	22,286,981	22,402,543	0	125,514,732			125,514,732	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								14,325,963	E91	14,325,963	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								16,170,513	E80	16,170,513	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation								1,394,742	E60	1,394,742	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation								4,549,789	E01	4,549,789	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation								5,210,077	E81	5,210,077	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation									E80	0	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CITY		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								356,046	E89	356,046	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Central Maintenance Garage								9,257,241		9,257,241	246
247	Comprehensive Insurance								18,667,696		18,667,696	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								69,932,067		69,932,067	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	49,652,077	31,173,131	0	22,286,981	22,402,543	0	125,514,732	69,932,067		195,446,799	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	7,630,070	20,166,158		3,597,498	4,449,460		35,843,186	417,000		36,260,186	255
256	Internal TIF loans/repayments and transfers out			12,831,950				12,831,950			12,831,950	256
257	Payment for Refunded Bonds				10,167,921			10,167,921			10,167,921	257
258	TOTAL OTHER FINANCING USES	7,630,070	20,166,158	12,831,950	13,765,419	4,449,460	0	58,843,057	417,000		59,260,057	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	57,282,147	51,339,289	12,831,950	36,052,400	26,852,003	0	184,357,789	70,349,067		254,706,856	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	22,747	195,523				1,184,079	1,402,349			1,402,349	263
264	Restricted		14,134,444		9,053,858	66,894,243		90,082,545			90,082,545	264
265	Committed	307,288	241,548		1,005			549,841			549,841	265
266	Assigned		4,474,887					4,474,887			4,474,887	266
267	Unassigned	9,243,676	-198,005					9,045,671			9,045,671	267
268	Total Governmental	9,573,711	18,848,397	0	9,054,863	66,894,243	1,184,079	105,555,293			105,555,293	268
269	Proprietary								157,502,207		157,502,207	269
270	Total ending fund balance June 30, 2016	9,573,711	18,848,397	0	9,054,863	66,894,243	1,184,079	105,555,293	157,502,207		263,057,500	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	66,855,858	70,187,686	12,831,950	45,107,263	93,746,246	1,184,079	289,913,082	227,851,274		517,764,356	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF SIOUX CITY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
		360,410							
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		44,466,052	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 7,456,498	29U \$ 3,049,363	39U \$ 846,817	49U \$ 9,659,044	49U \$	49U \$	49U \$	I91 \$ 212,373	
2. Sewer utility	19U 1,085,249	29U	39U 131,954	49U 953,295	49U	49U	49U	I89 36,641	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 56,414,500	29U 11,325,759	39U 8,129,606	49U 59,610,653	49U	49U	49U	I89 1,745,234	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
9. Parking	1,592,708	299,770	496,888	1,395,590				48,362	
10. Airport	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO Bonds	1,990,429	1,105,437	294,266	2,801,600				64,005	
11. Notes Payable	19U 54,282,616	29U 20,689,671	39U 18,304,024	49U 56,668,263	49U	49U	49U	I89 1,704,998	
12. Central	140,580,807	101,556	8,712,000		49U	49U	49U 131,970,363	I89 3,795,379	
13. Maintenance	688,000		61,445	626,555	49U	49U	49U	I89 16,715	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	264,090,807	36,571,556	36,977,000	131,715,000	0	0	131,970,363	7,623,707	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	3,936,450,103		x .05 = \$		196,822,505
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$	8,521,582	\$	68,935,906			61,404,505	138,861,993	
	REMARKS								
V98									